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CLAIMS PROGRAMS, 2007
USPC, 5/1/07

FURUKAWA ELECTRIC EPSILON SENSOR DAMAGE SUMMARY

Category	Item	Cost in Japanese Yen	Cost in US Dollars
Legal Fees			\$122,773.51
Miscellaneous			\$120,076.00
Inventory	FENA		\$338,475.34
	Furukawa Mie	31,739,971.14	\$278,861.11
	Tokyo Cosmos	39,518,320.45	\$347,200.14
Total Inventory			\$964,536.59
Investment	Furukawa Mie	35,143,226.00	\$308,761.43
	Tokyo Cosmos	122,189,984.30	\$1,073,537.03
Total Investment			\$1,382,298.46

TOTAL DAMAGES	\$2,589,684.56
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NOTE: \$1 US =	113.82 Japanese Yen
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LEGAL FEES

Item	Paid To	Date	Amount	Comments
Legal Fees	Varnum, Riddering, Schmidt & Howlett	6/1/2004	\$1,747.50	Invoice #649574
	Varnum, Riddering, Schmidt & Howlett	6/22/2004	\$2,718.41	Invoice #651552
	Varnum, Riddering, Schmidt & Howlett	7/28/2004	\$282.50	Invoice #653983
	Varnum, Riddering, Schmidt & Howlett	8/12/2004	\$198.75	Invoice #655173
	Varnum, Riddering, Schmidt & Howlett	9/16/2004	\$1,267.00	Invoice #657753
	Varnum, Riddering, Schmidt & Howlett	10/18/2004	\$5,306.75	Invoice #660242
	Varnum, Riddering, Schmidt & Howlett	11/16/2004	\$26,057.15	Invoice #662919
	Varnum, Riddering, Schmidt & Howlett	12/16/2004	\$14,220.40	Invoice #665054
	Varnum, Riddering, Schmidt & Howlett	1/21/2005	\$2,892.00	Invoice #667499
	Varnum, Riddering, Schmidt & Howlett	2/14/2005	\$10,123.30	Invoice #669332
	Varnum, Riddering, Schmidt & Howlett	3/14/2005	\$7,542.50	Invoice #671527
	Varnum, Riddering, Schmidt & Howlett	4/19/2005	\$7,735.00	Invoice #674415
	Varnum, Riddering, Schmidt & Howlett	6/16/2005	\$11,552.00	Invoice #678708
	Varnum, Riddering, Schmidt & Howlett	7/8/2005	\$4,238.75	Invoice #679498
	Varnum, Riddering, Schmidt & Howlett	7/14/2005	\$122.00	Invoice #680346
	Varnum, Riddering, Schmidt & Howlett	10/8/2005	\$26,769.50	Invoice #687673

Legal Fees As of 10/8/2005 **\$122,773.51**

MISCELLANEOUS COSTS

Item	Paid To/Charged By	Amount	Comments
Test Lab Fees	DTL	\$11,990.00	
Sample Parts		\$1,484.95	J.Wade Purchase
Delphi Deduction	Delphi	\$106,601.05	8/3/2004 GCN/PRR
			Parts Scrapped at Delphi
			Rework Fee at Delphi

Total Miscellaneous Costs	\$120,076.00
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FENA INVENTORY

Inventory Type	Quantity	Unit Price	Amount
Finished Goods	27,881	\$12.14	\$338,475.34

FURUKAWA MIE INVENTORY

Inventory Type	Part Number	Part Name	Part Type	Unit Price	Qty	Amount
Finished Goods	Q030131000-M00	DTS-04 STEERING SENSOR 26085186	R2961 26085186 (DTS-04)	1,120.00	18,000	20,160,000
Components		DTS-03 Stator		24.66	5,894	145,358
		DTS-03 Case		29.01	10,143	294,289
		DTS-03 Lower Rotor		30.88	10,018	309,396
		DTS-03 Geneva Dog		9.86	12,000	118,308
Total Components						867,351
Parts	P010366000-M30	AVSS(W)(0.5F)(FAP)	R2087 AVSS0.5 White (W)FAP	3.70	6,000	22,200
	Q030015000-M00	AVSS(V)(0.5F)	R2089 AVSS0.5F Purple (V)FAP	3.70	10,000	37,000
	Q030003000-M00	15406142	R2845 15406142(HSG)SENKO	49.30	5,508	271,544
	Q030004000-M00	15404970	R2844 15404970(TPA)SENKO	8.01	27,000	216,270
	Q030005000-M00	15401440	R2843 15401440(Terminal)SENKO	5.70	49,500	282,150
	Q030003000-M00	15406142	R2845 15406142(HSG)SENKO	49.30	60,800	2,997,440
	Q030004000-M00	15404970	R2844 15404970(TPA)SENKO	8.01	80,000	640,800
	Q030005000-M00	15401440	R2843 15401440(Terminal)SENKO	5.70	495,000	2,821,500
	Q030136000-M00	DTS-03 LOCKING PIN 1	R2962 DTS-03 Locking Pin	7.20	42,530	306,216
	Q030136000-M00	DTS-03 LOCKING PIN 1	R2962 DTS-03 Locking Pin	7.20	17,000	122,400
			R2963 DTS-04 Harness ASSY	80.00	29,951	2,396,080
			Processing Cost	20.00	29,951	599,020
Total Parts						10,712,620
Total Furukawa Mie Inventory						31,739,971

NOTE: All amounts in Japanese Yen

TOKYO COSMOS INVENTORY

Inventory Type	Part Name	Part Number	Quantity	Units	Unit Price	Amount
Finished Goods	(Complete)		14,045		1,120.00	15,730,400
	(Bef. Torque Function Test)		471		1,120.00	527,520
	(Bef. Visual Inspection)		266		1,120.00	297,920
Total Finished Goods						16,555,840
Components	Stator	DT01	4,180		15.00	62,700
	Case	DT02	5,392		15.00	80,880
	Lower Rotor	DT03	3,247		16.00	51,952
	Geneva Dog	DT04	7,445		5.00	37,225
	Harness Assy	DT05	10,000		147.00	1,470,000
	Upper Rotor Assy	DT06	12,247		26.00	318,422
	C Ring	DT07	18,000		3.00	54,000
	Push Ring (1)	DT08	17,000		3.00	51,000
	Leaf Spring	DT09	11,567		1.00	11,567
	Spacer Ring	DT10	4,851		2.00	9,702
	Push Ring (2)	DT11	10,521		5.00	52,605
	Band Clamp	R2960	7,000		5.00	35,000
	Rotation Stop Pin	R2962	6,133		7.00	42,931
Total Components						2,277,984
Other Materials	PCB		5,695		50.48	287,484
	Element Substrate		7,992		141.18	1,128,311
	Brush T-2		4,954		11.82	58,556
	Output Substrate		18,119		43.57	789,445
	Chip Resistor		74,436		4.50	334,962
	Eyelet (Port Storage)		920,000		0.50	460,000
	Eyelet (Raw Matl Storage)		220,000		0.50	110,000
	T-2 Holder		102,532		1.33	136,368
	P-A Holder		78,600		2.71	213,006
	P-B Holder		77,200		2.71	209,212
	Conductive Adhesive		0.2	kg	142.00	28
	Adhesive E-108\		6	kg	4,205.62	25,234
	Grease Mori Coat HP300		3.5	kg	33,243.00	116,351
	0.65 Solder		12	kg	4,640.00	55,680
	Pkg Bar Code Label		2	Rolls	9,408.00	18,816
	Polishing Cloth		30	Rolls	34,500.00	1,035,000
Total Other Materials						4,978,451
Subcontractor Inventory	Eyelet		300,000		0.50	150,000
	Output Board		15,687		50.00	784,350
	Output Board		21.9	kg	6,200.00	135,780
	P-A Holder		72.1	kg	7,950.00	573,195
	Element Substrate		65,408		215.00	14,062,720
Total Subcontractor Inventory						15,706,045

Total Tokyo Cosmos Inventory	39,518,320
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NOTE: All amounts in Japanese Yen

FURUKAWA MIE INVESTMENT

	Inventory	Part Number	Part Name	Qty	Amount
Equipment/Tooling	Furukawa	U31296	Automatic Insert Press Machine	1	8,165,203
	Furukawa	U31296	Plastic Parts Stocker 1021-26	1	1,460,100
	Furukawa	U31297	Electric Wiring 1021-28	1	6,591,052
	Furukawa	U51767	GM Contact Sensor Fixture 1021-29	1	331,127
	Furukawa	U31326	GM Contact Sensor Applicator 1021-30	1	177,606
	Furukawa	U31327	Function Checker 1021-31	1	16,944,788
	Furukawa	U51666	P Brush Tooling 1021-40	1	1,473,350

Total Furukawa Mie Investment	35,143,226
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NOTE: All amounts in Japanese Yen

TOKYO COSMOS INVESTMENT

	Equipment Name	Units	Value
1	1st Stage Welder Brush	1	4,422,000
2	2nd Stage Welder Brush	1	15,400,000
3	Element Substrate Auto Printing Machine	1	6,215,000
4	Crimping Machine	2	4,004,006
5	Weld Pressure Tester Brush	1	3,211,902
6	Injection Machine Brush	1	1,791,010
7	Weld Tester Brush	1	2,079,649
8	Output Substrate Printing Machine	1	1,436,994
9	Rotor Welder	2	2,452,938
10	Thermal Welder	2	1,546,596
11	Stator Injection Jig	1	251,321
12	C Ring Hand Press	1	1,167,383
13	Sound Tester	2	7,969,764
14	Cleaning Machine Improvement	1	220,000
15	Chip Resistor Mounter	1	2,947,195
16	Element Substrate Trimming Machine	1	4,581,368
17	Element Substrate Polishing Machine	1	2,200,000
18	Ultrasonic & Air Cleaning Equipment	1	1,738,000
19	Output Substrate Assembly Equipment	1	13,858,867
20	Conductive Adhesive Applicator	1	2,088,987
21	Harness Solder Applicator	1	6,138,763
22	Grease Applicator	3	3,294,828
23	Dispenser	4	219,450
24	Belt Oven Auto Board Receiver	1	2,948,000
25	Element Substrate In-circuit	1	1,650,000
26	Function Checker No. 1	1	7,000,000
27	Torque Offset Checker No. 1	1	3,800,000
28	Bar Code Maker	1	650,000
29	Bar Code Shipping System	1	1,939,300
30	Trays	1	2,474,876
	Brush Tray Air Gun	1	
	Brush Storage Box	1	
	Low Humidity Storage Box	2	
	PCB FG Inventory	1	
	Completely Printed PCB	20	
	Red Adhesive Hardening Tray	20	
31	Jigs and Cleaning Baskets	1	6,713,341
	Output PCB Hand Carry Jig	1	
	Wire Clip Set Jig	2	
	PCB Cleaning Board	140	
	PCB Cleaning Set Color	280	
	PCB Cleaning Dummy PCB	120	
	After-Solder Shot Cleaning Basket	50	
	PCB Cleaning Basket	20	
32	Other	1	5,778,447
	Drying Machine Timer	1	
	Blue Tray L-Angle	1	
	Glue Sensor	1	
	Server PC	1	
	Datalogger PC	1	
	Durability Test Machine Conversion	1	
	After-Drying Cooling Timer	1	
	Adhesive Hardening Furnace Conversion	1	
	PC Rack	1	
	Mobile Rack Trays	3	
	Racks	1	
	Trays	1	
	Linear Test Outlet	1	
	Adhesive Table Setting	1	
	Lighting/Magnifying Glass	1	
Total Tokyo Cosmos Investment			122,189,984

NOTE: All amounts in Japanese Yen